

STATE OF WISCONSIN  
DEPARTMENT OF HEALTH AND FAMILY SERVICES  
DIVISION OF MANAGEMENT AND TECHNOLOGY  
BUREAU OF FISCAL SERVICES

ACCOUNTING PROCEDURE

TOPIC: FMS Processing 5.0	EFFECTIVE DATE: 11/12/84
TITLE: Invoice/Voucher Approval and Certification of Goods and Services Received	REVISION DATE: 4/14/97
AUTHORIZED BY: Cheryl Thompson, Deputy Director	PAGE 1 OF 2

**POLICY**

Standard business practice and good internal control require that all goods and services be acknowledged by an authorized person. Payments are to be made from invoices and not from statements. Discounts are to be taken whenever possible.

The Department of Administration requires an original signature for receipt of all goods and services. Goods must be received or services performed before invoices are submitted for payment. Exceptions for prepayments are limited to specific commodities.

**PROCEDURES**

1. Each invoice must be date stamped or marked indicating the date of receipt.
2. Each voucher must contain a certification that goods or services have been received and an approval to pay the invoice. This certification and approval must be signed (signature) by a person authorized to certify receipt of goods or services and approve payments. Signature stamps or initials are not acceptable.
  - a. Those organizations which prepare their own vouchers must sign the certification and approval to pay either on the DMS-138 or the FMS face sheet. Each organization shall formally authorize specific persons to approve vouchers for payment. A record of all persons so authorized shall be maintained by each organization and be available for review by BFS or other auditors.
  - b. Those organizations which do not prepare their own vouchers must place an **"OK to Pay"** or an **"OK to Prepay"** on the original invoice (or other document in the case of prepayments) and forward to the Bureau of Fiscal Services for further processing. In addition, an authorized signature, date of approval, and an indication of the funding source(s) to be used for the payment need to be on the document. For prepayments, certification for receipt of goods or services will be done after actual receipt.

3. Commodities or goods and services that may be paid in advance of receipt are as follows:

Magazine subscriptions  
Memberships in organizations  
Registration fees  
Individual book orders  
UPS and freight charges  
U.S. Postal Services  
Court witness and filing fees  
Rental of buildings  
Rental of personal property  
Insurance premiums  
Travel advances  
Real estate taxes  
Common carrier/passenger tickets.

Prepayment of other commodities can be made where required by industry practice or a statement is obtained from a vendor that shipment will not be made unless payment is received.

4. All vouchers/invoices should be dated as of the date of preparation. Back-dating documents is not an acceptable practice.
5. **"OK to Pay"** means:
- The State has received the goods or services ordered.
  - The goods or services received are of acceptable quality.
  - Payment should be made according to the Purchase Order, Requisition, or other documentation provided.
  - The purchase is appropriate and necessary to the program being charged.
6. **"OK to Prepay"** means:
- Payment should be made according to the Purchase Order, Requisition, or other documentation provided.
  - The purchase is appropriate and necessary to the program being charged.

#### REFERENCE

DOA Preaudit Authority Guidelines (November 1982)

#### CONTACT PERSON

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